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The Practicing CPA

MARCH 1997

Published for All Local and Regional Firms by the AICPA Private Companies Practice Section 

DEVELOPING A NICHE PRACTICE IN A SMALL RURAL AREA

Participants at conferences, such as the Practitioners Symposium, described in this issue, have numerous opportunities to ask questions, exchange ideas, and find out how others solve problems and manage their firms. On several occasions, practitioners have asked the speakers (other practitioners and consultants to the profession) for ideas on developing a niche in a location where there is not a large population mass from which to draw.

Lucy R. Carter, a Goodlettsville, Tennessee, CPA, faced this type of challenge when she was put in charge of developing a medical services department for a firm that had a few medical clients. At the time, she knew audit and tax, and had been working with a few physicians, but really had no idea how to begin.

To find out all she could about medical practices, Ms. Carter became involved with the Academy of Medicine in the local area. She believes that no matter the type of industry or the size of the town where you practice, you have to become involved in a specific industry if you wish to develop a niche practice in it.

But why limit yourself to the market provided by a small town if there are some neighboring towns and you are willing to travel? Even out-of-state travel is not considered inconvenient by some specialists who have determined that their market is several states or the entire country. They say the market is not limited by the size of the local population—it is limited by the willingness of the practitioner to serve the market.

Keep in mind, also, there may be situations where a small population is sufficiently atypical to allow specialization without appreciable travel. Some examples might be agriculture in a rural environment and estate taxation in a retirement community.

Steven Weinstein, CPA, a practice management consultant in Stony Creek, Connecticut, suggests looking at the areas and niches you are already in to

see which have the most potential in terms of growth and leverage. Once you do that, he says it is a question of developing a plan to grow the niche. Marketing would only be one part of this plan, which would need to include organizational activity, and might include accreditation needs, and so on.

Now, how can you market the niche? For some practitioners, well-executed seminars are an effective method. They provide an opportunity to get clients, prospects, and referral sources together, offer a forum for participants to obtain answers to questions, and enable the firm to demonstrate its strengths in the specialty area.

The key to presenting successful seminars is care-



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ful planning—selecting the right target audience and making sure no logistical items are overlooked. You also need to select topics that clearly offer some benefit to the attendees, and to have presentations that involve the audience. Speakers should demonstrate how current their information is, and rehearse their presentations until they sound natural and enthusiastic.

A follow-up program is essential if the seminar is to be successful as a business development tool. Invited guests who were unable to attend should be sent seminar material, and both they and the attendees told that someone will call specifically to discuss elements of the program with them.

Some CPAs believe the best way to promote a specialty is to be subtle and have clients do it for them. To encourage this, they say, you need to do all necessary research ahead of time, do a good job on the engagement, and then make sure clients realize you are going that extra mile to provide them with something they couldn't get elsewhere.

These practitioners say it is hard to beat having satisfied clients tell prospects about you. A client's word carries considerably more weight than anything the practitioner might say to try to convince prospects that he or she can provide the service they need.

In general, publicizing and promoting a specialty is similar to promoting traditional services, in that you identify your market and communicate your message to it. Practitioners say that the nuances are usually logical. For example, rather than advertising in a general circulation newspaper, a specialist might use a trade publication. And the specialist would try to speak at an industry conference, rather than at a general management seminar.

Practitioners who have successfully developed niche practices say there is a need to clearly identify referral sources. Bankers and attorneys might be sufficient for traditional services but totally inadequate for a specialist. On the other hand, a full-service CPA might be an outstanding referral source for a specialist, as might another specialist in a non-competitive, complementary field. Usually, however, the best source of referrals for all professionals, including specialists, is satisfied clients.

TIPS for Everyone

Begun as a pilot program for tax section and private companies practice section (PCPS) members (see the October 1996 *Practicing CPA*), the Institute's tax information phone service (TIPS) is now available to all AICPA members. And in response to users' comments, you can now access TIPS with a toll-free phone call or via the World Wide Web.

TIPS offers high-quality tax research provided by experienced tax professionals who have vast tax research resources at their disposal. They can act as your on-demand tax consultant to identify and clarify issues and point you to the correct answer.

TIPS can help you optimize your time and better manage your workload this tax season, in a cost-effective manner. You just submit your question and move on to other tasks, and the tax consultant researches the issue and calls you back with 24 hours to discuss it. The service costs \$3 per minute during tax season and \$2 per minute the rest of the year.

TIPS is available Monday through Friday from 9:00 am to 5:00 pm (eastern time) via telephone (888) 777-7077 or online www.aicpa.org

Neither the firm nor the locality needs to be large for a niche practice to be feasible. All it takes is one determined person and a well-thought-out plan. For the local practitioner, it could prove to be an excellent opportunity for growth.

There are several advantages. These include the pride and satisfaction in knowing you did a good job, and the reduction in risk because your talents aren't spread across a broad area. Competition tends to be reduced, too, as your expertise in a particular field becomes known. Clients are satisfied because you do a better job, and you find you can command a higher rate per hour and work fewer hours per week. ☒

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Letter to the Editor (More on Retaining Clients)

I read Bea Nahon's article in the November 1996 *Practicing CPA* with great interest. The idea of retaining clients is so true, but seems to be lost in today's marketing shuffle. As the saying goes, it takes so long to obtain new clients, but they can be lost so quickly.

I have never been a fan of so-called marketing involving advertising on bus stop benches and billboards. We are professionals who provide a quality service which we should not cheapen to the level of a product. We shouldn't be in the marketplace to compete with bookkeeping or tax services that are looking for volume.

Our firm has always relied on referral sources—present clients, particularly—to generate new business. We believe that if a CPA firm is doing a good job within a particular industry, the firm becomes known through discussions among industry personnel.

Bankers, attorneys, and vendors are next best for referring business. I maintain a network of such secondary referral sources with whom I meet at least quarterly. Word of mouth can be a powerful tool if you establish a reputation for quality service and knowledge.

In my mind, closing the deal is *not* getting the client to ink the engagement letter: It is meeting the client's expectations by providing the service for which the client is looking.

Over the years, I have found that clients are usually not unhappy with billings if they are receiving the service they want. It is only when they become unhappy with the service that fees become an issue and an easy excuse to change to another accounting firm. I believe it is vital to find out what clients want and provide that, rather than give clients what we, the CPA, think is important.

I can think of two particular examples where nothing was done in the way of client or customer retention. One was a law firm that built a large practice by setting up boilerplate living trusts, holding seminars, and persuading people to sign up to complete fill-in-the-blank trust documents. Once the seminar was over and the fee paid, the law firm never contacted these people again. With some effort made to follow-up, the law firm could have retained clients and generated additional fees by moving to the next step in the estate planning cycle.

The other example is a United Airlines television commercial, a few years ago, that forever will be ingrained in my mind. It featured a board room with the CEO lamenting the loss of the company's biggest customer for no other reason than neglect.

The company had focused all its efforts on marketing to new customers, and had assumed current ones would never leave. The CEO then passed out airline tickets to everyone at the meeting and directed them to visit current customers. The CEO's own ticket was to the big customer just lost, in an attempt to get the account back.

The message is crystal clear: It takes little effort in the way of marketing to retain current clients and customers, compared with the effort needed to obtain new ones.

Maybe I am out of touch with the modern world of cut-throat competition, but I believe that doing a good job is the best marketing tool. The future for CPAs will be exciting, and the profession will play a significant role in the financial world. I contend, however, that we need look no further than our own backyards and start with our own clients as the base for this future growth. ☒

—**Michael C. Haas, CPA**, *Morton Alan Haas & Co., 520 North Central Avenue, Suite 600, Glendale, California 91203, tel. (818) 552-2384, FAX (818) 552-3501*

The Alternative Dispute Resolution Superconference

Sponsored by *Forbes* magazine and the American Arbitration Association in cooperation with other organizations, including the AICPA, The Alternative Dispute Resolution Superconference will be held on April 28–29 at the Capital Hilton in Washington, DC.

The Alternative Dispute Resolution superconference is geared to key decision makers and will offer practical advice on using ADR as a less costly forum for resolving disputes outside the courtroom.

Sessions will include the use of ADR to resolve construction, mass tort claims, international commerce, employment, professional services, malpractice, federal contract, and intellectual property disputes. In addition, there will be a roundtable of corporate counsel and on the use of technology in ADR.

For registration information, contact Susan Barnett at Joan Hall & Associates, LLC, via telephone (203) 319-3630, ext. 15, or FAX (203) 319-3631.

Partner Collegiality vs. Accountability: Can We Have Both?

One of the sweeping changes that has taken place at CPA firms over the past ten years has been the realization that to be successful, a firm must be managed like a *real* business. As firms have pursued this objective, they have found that they need to attain a certain level of partner accountability to achieve their management goals. But in the process, many report a diminished sense of collegiality among the partners. Does accountability have to come at the expense of collegiality?

Based on my consulting work with firms, the answer is "No, not if you do it right." Here are some suggestions.

Everyone needs to be on the same page. Partners should allocate time to meet outside the office, to talk about their vision for the firm and what they would like it to be in the future. By clarifying the firm's direction, partners are better able to work in unison.

Partner roles and expectations. Partners are not particularly good at communicating what they expect of each other and what roles each should play. These issues should be discussed and steps taken to ensure everyone knows what his or her role is in the firm.

People's productivity levels are different. It's a fact of life—not all partners are created equal. They are not equal in ability or in work habits. If partners understand this and accept it, and the firm adopts a performance-based compensation system that deals with this issue, there will be less anxiety over compensation.

Don't overstate the value of current production. Consider the concern expressed by one partner: "I know I'm doing well now, but I'm still worried. This has become a young person's game. What if I can't keep up the pace when I'm 50 or 55?" Firms need to clarify their policies, so that all parties can make adequate provisions for the future.

Partnership doesn't mean management by committee. No organization can be managed effectively by committee, and partners need to understand that they don't have an unalienable right to participate in all decisions. They should delegate a certain amount of decision-making authority to a centralized management structure, so they can concentrate on client service.

Everyone needs some rope. Strong firm management has nothing to do with "micro-managing." Collegiality is hard to maintain when partners believe someone is watching everything they do.

If firms create the proper structure for establishing accountability, partners can be as collegial as they ever were. ☒

—by **Marc L. Rosenberg**, *The Rosenberg Associates, Ltd.*, 464 Central Avenue, Northfield, Illinois 60093, tel. (847) 501-4888, FAX (847) 501-4950

Practitioners Symposium Reminder

The second annual AICPA Practitioners Symposium will be held on June 7–11 at the New Orleans Sheraton, New Orleans, Louisiana. The program, which is designed to allow you to build your skills and your practice via an extensive training curriculum, provides up to 40 hours of CPE credit (at \$16.25 per hour). Tracks are as follows:

Accounting and auditing. SEC and AcSEC updates, deferred compensation, peer review, assembly proposal, FASB activities, small firm issues, how we work, fraud—new standards, OCBOA, efficient auditing, and assurance services.

Tax. Estate planning basics, trusts and qualified plan distributions, LIFO, partnership/LLCs, charitable gifts, retirement distribution planning, PCPS, 1040 roadmap to financial planning, family limited partnerships/LLCs, international tax for small business advisors, business plans, and tax practice standards.

NFP/Government. New single audit requirements overview and auditor rules, PPC presentation, government accounting principles and GASB standards, government investing, GASB major issues, developing your PFP practice, the new AICPA A&A Not-for-Profit Guide, OMB cost principles, tax exempt organizations update, and secrets of print production.

Firm management. Firm succession, Microsoft, practice valuation for sale or merger, niche associations, training staff, small firms: the year 2000, managing Generation X, developing industry niches, small firm growth, legal liability, managing workload compression, small firm practice alliances, transitioning the firm, proactive business planning, and virtuality for CPAs.

Technology. Hardware and software update, top ten accounting software products, paperless office, hot tax technologies, business use of the Internet, AICPA top technologies, proactive business planning, finding things on the Net, Windows NT, Internet security, and intranets.

Specialty services. Spotting fraud, elder care assurance services, providing litigation and valuation services, employee benefit plans, planning for the older client, "outside the box" accounting, successful business consulting practice, and expert witness.

Personal development. Defining and managing your priorities, being a rainmaker, networking/referral marketing, work/life: the juggling act, and how to be an ideal leader.

For registration information (fee \$625, CPE credit: up to 40 hours), call the AICPA meetings and travel department, (201) 938-3232. ☒

Your Voice in Washington

President's budget opens bidding on tax changes

The delivery of President Clinton's budget to Capitol Hill in early February officially opened the bidding on the tax package that will be part of the budget bill. In broad terms, the two parties agree—they support a family tax credit, expanded Individual Retirement Accounts (IRAs), and reduced capital gains taxes. But the details of the President's tax proposals reveal the political chasm that must be bridged to produce a mutually acceptable budget.

The tax provisions over which defining battles are most likely to be waged are outlined below:

Capital gains reduction. Republicans want to slash the current capital gains tax rate in half for the sale of stock, property and other assets and index certain gains for inflation. They also want taxpayers to be able to deduct losses from home sales, just as they can now deduct regular capital losses. President Clinton's budget offers only an exclusion of up to \$500,000 of gain on the sale of a principle residence (\$250,000 for single taxpayers).

Expanded IRAs. President Clinton's budget would double the existing limits for IRA eligibility and remove the early-withdrawal penalty when the monies were being used for higher education or unemployment expenses or first-time home purchases. GOP congressional leaders would eliminate income restrictions for IRA participation.

Family tax credit. Administration officials and Congressional leaders should be able to come to terms on this one. Both parties support a \$500 tax credit for each dependent child, although President Clinton would end his credit at age 13, while Republicans would make children up to age 18 eligible.

Small business estate tax relief. President Clinton proposes raising to \$2.5 million the present \$1 million cap on property eligible for a special 4 percent interest rate. Many Republicans support an exemption from estate taxes for family-owned businesses.

Tuition tax credit. The President proposes a \$1,500 tax credit for eligible taxpayers, their spouses, or dependents enrolled in a post-secondary degree or certificate program and up to a \$10,000 deduction for post-secondary education or training tuition. Republican tax education initiatives are more limited. They would, for example, restore deductibility for interest payments on college loans, set up educational IRAs, and provide new federal tax cuts for taxpayers who contribute to state-sponsored tuition pre-payment programs.

Require average-cost basis for stocks or other securities. Republicans leaders in Congress flatly oppose this proposal, which would restrict taxpayers' choices in figuring profits and losses from the sale of stocks and securities. ☒

Conference Calendar

SAS no. 82 Implementation Presentations

April 28—Back Bay Hilton, Boston, MA

April 28—Marriott, Colorado Springs, CO

April 29—Omni, Los Angeles, CA

April 29—Ritz-Carlton, St. Louis, MO

April 30—Downtown Marriott, Cleveland, OH

April 30—The Fairmont, Dallas, TX

May 8—The Fairmont, Chicago, IL

May 8—Royal Sonesta, New Orleans, LA

May 9—Capital Hilton, Washington, DC
Recommended CPE credit: 4 hours

Employee Benefits Conference

April 30–May 2—Hyatt Regency,
San Francisco, CA

Recommended CPE credit: 24 hours

Spring Tax Division Meeting

June 2–4—JW Marriott, Washington, DC
Recommended CPE credit: 8 hours

Tax Strategies for the High Income Individual

June 4–6—Flamingo Hilton, Las Vegas, NV
Recommended CPE credit: up to 23 hours

Practitioners Symposium

June 7–11—Sheraton, New Orleans, LA
Recommended CPE credit: 40 hours

OMB A-133 In-Depth 97

June 11—Grand Hyatt, Washington, DC
Recommended CPE credit: 5 hours

Not-for-Profit Conference

June 12–13—Grand Hyatt, Washington, DC
Recommended CPE credit: 16 hours

Investment Planning

June 23–24—Grand Hyatt, New York, NY
Recommended CPE credit: 15 hours

To register or for more information, contact
AICPA Conference Registration, tel. (800) 862-4272.

Is Charisma Just for Movie Stars?

At some time in your career, you have, no doubt, come across a technically average but personable CPA who has somehow leveraged the latter quality into an outstanding book of business. You may also have met CPAs who have wonderful personal styles which they keep under wraps until they know you well.

The subject of charisma, or personal charm, often prompts questions. Why is charisma important? How does it factor into an accountant's professional life? Is it something you share right away or over time? Is charisma just for movie stars? To find out, let's consider what happens when you meet a stranger.

Studies show that this individual will form an impression of you within ten seconds of meeting you. Fifty-five percent of that person's judgment is based on visual perception—that is, how you look—and 38 percent is based on your voice tone. Only 7 percent of the impression you make on someone else depends on what you actually say.

One doesn't need to be a CPA to quickly realize that if 93 percent of the impression we make has to do with our looking good and playing our vocal chords in the right key, then people are relying on their senses—sight and hearing—rather than their intellect to form opinions about others. Many people will, in fact, decide whether or not they want to conduct business with us during those first ten seconds.

It seems incredible that what we have to say, when introduced, has so little consequence. But one positive aspect of knowing this is that it gives us freedom to focus on the other person, and ask questions that prompt that individual to share information about himself or herself. Encourage people to talk about themselves.

Most clients and prospects don't have the education and experience to judge a CPA's technical acumen, and are forced to form impressions based on what they can see and hear. This means you are being evaluated as a professional on personal qualities, such as your grooming, your handshake, the tone of your voice, your smile, your posture, and your eye contact. Consequently, when it comes to marketing yourself and growing your practice, your appearance is important.

Charisma makes relationships more meaningful

Your personal style—your charisma—should play a leading role in how you relate to others. Sadly, in today's business environment, few people have the time to discover the nuances of your personality and abilities. Most of us are overwhelmed with simply keeping up with our work, home, and community responsibilities, and our natural response is to be selective about what we allow into our minds.

As a result, few prospects and referral sources spend time thinking about you and what your firm can offer until they develop a need or something happens to force them to find a solution to a problem. If you have made the right impression, they will remember you and call.

Marketing yourself goes beyond prompting people to remember you. It is crucial to make a strong impression, to subtly remind others how you can help them when their need arises. Marketing yourself through charisma makes a difference because people want to do business with someone they like. Top salespeople will tell you they have to sell themselves before they can sell a product or service.

Charisma extends to your environment

The company you keep says a lot about you. Is your firm's office decor compatible with your personal style and the culture of your best clients, prospects, and referral sources? You want them to feel comfortable when they visit. So, take whatever action is needed to make your environment suitable for those with whom you conduct business.

The same applies for your clothing. Wear clothes that are in keeping with the culture of clients and prospects, so they can relate to you. Some marketers believe formal business attire is required to be regarded as a professional, but there are plenty of successful CPAs who dress casually in some business settings. You should decide what is appropriate for your situation and clients.

If clients dress casually and you decide to do the same, be the best-dressed person in the group. Select and coordinate casual clothes as carefully as you would normal business attire. This shows your respect for clients and helps maintain your professional stature.

Charisma is not just for movie stars

If you suspect you fall short in some areas, such as the image you present or the way you speak or dress, work with a marketing director or image consultant to identify and develop your personal style. Then determine how best to market it.

Charisma is not just for movie stars. The most successful marketers in the accounting profession are charismatic people who are active in professional and community organizations—people who zero in on outside interests and get others involved. Charisma can make a bottom-line difference to your firm, while making your professional life more rewarding and enjoyable. Isn't that something you deserve? ☒

—by **Lyne P. Manescalchi**, *Boulay, Heutmaker, Zibell & Co., P.L.L.P., 5151 Edina Industrial Boulevard, Suite 500, Minneapolis, Minnesota 55439, tel. (612) 893-3831, FAX (612) 835-7296*

New Practice Aids Include Help in Fraud Investigations

Consulting Services Practice Aid 97-1, *Fraud Investigations in Litigation and Dispute Resolution Services*

Your client is missing inventory or cash, or discovers unrecorded transactions or unusual fund transfers among company bank accounts. Perhaps an employee is living beyond his or her means or a whistleblower alleges a wrongdoing. Fraud is a strong possibility. Where should the client turn for help?

The obvious person to help investigate these and other irregularities is the client's CPA. And to help you provide this service, the AICPA recently published Consulting Services Practice Aid 97-1, *Fraud Investigation in Litigation Dispute Resolution Services*, which discusses CPAs' non-attest opportunities, assignments, and responsibilities in fraud-related matters.

The practice aid describes the more common types of fraud investigation, including investigating suspected fraud, investigating assertions of fraud, and developing fraud loss estimates. It uncovers how CPAs obtain client records, conduct interviews, work with other professional and law enforcement officials, and communicate findings. Practice Aid 97-1 also includes a list of selected indicia of fraud, descriptions of fraud schemes, legal references, and illustrative engagement letter scope paragraphs.

Consulting Services Practice Aid 96-3, *Communicating in Litigation Services: Reports*

This publication provides nonauthoritative guidance on the content, format, and style of written

reports by expert witnesses. Key topics discussed include a summary of existing authoritative and nonauthoritative guidance, common elements of written expert reports, the impact of the Federal Rules of Civil Procedure, limiting document use, maintaining confidentiality, and report distribution. Three sample expert witness reports are also included.

Consulting Services Practice Aid 96-4, *Providing Cash Management Consulting Services*

This practice aid provides guidance in evaluating a client's current cash management practices and formulating revised practices and strategies. It covers important topics such as gathering and analyzing client cash management information, payment and collection systems, wire transfers, investing, financing, and engagement marketing. The practice aid also contains a case study, sample checklists, and an illustrative engagement letter and final report.

To purchase

- ☐ Consulting Services Practice Aid 96-3, *Communicating in Litigation Services: Reports*, product no. 055000, cost, \$22.50 (members), \$29.50 (nonmembers),
- ☐ Consulting Practice Aid 96-4, *Providing Cash Management Consulting Services*, product no. 055002, cost \$24.50 (members), \$31.50 (nonmembers),
- ☐ Consulting Services Practice Aid 97-1, *Fraud Investigations in Litigation and Dispute Resolution Services*, product no 055001, cost \$22.50 (members), \$29.50 (nonmembers), contact the AICPA order department via telephone (800) TO-AICPA or FAX (800) 362-5066. Request operator PC. ☒

PCPS Advocacy Activities

PCPS funds production of small firm video

The private companies practice section (PCPS) is underwriting the production of a video that addresses small firm needs and concerns. The video, "Small Firm 2000: Your Link to the Future," which features interviews with practitioners, is designed to make small firms aware of the changes that are taking place in the profession. The video will be mailed to small firm members of PCPS in May.

PCPS' variable life insurance product

All PCPS member firms will receive a mailing in May describing the Endeavor Variable Life Product. Note: Sales charges (as explained in the January 1997 issue) are not exclusive of federal and state taxes. For further details, contact Gregg Caplitz at FRN, tel. (800) 772-4047, FAX (617) 935-9728.

AICPA Documentary Chronicles CPAs' First Century

"The First Century of the CPA" is a new AICPA video documentary on the growth and development of the CPA designation, and the impact of the profession on U.S. business.

The history of the profession is brought to life through the use of rare photographs, film, and video footage. The video shows New York State Senators debating the country's first CPA law in 1896, charts the rise of the profession from 1920 to 1970, illustrates the emergence of new challenges in the 1970s and 1980s, and looks at new information needs.

To purchase "The First Century of the CPA" (VHS, 32 minutes), product no. 872519, cost \$15 (members), \$18 (nonmembers), contact the AICPA order department via telephone (800) TO-AICPA or FAX (800) 362-5066. Ask for operator PC. ☒

Some Marketing Rules of Thumb

Repeat. As long as your marketing materials and messages get results, continue with them. You are apt to tire of a message before clients and prospects find them stale.

Be persistent. It is tempting to stop or cut back marketing efforts when business activity slows. Don't get caught in this trap. You need to keep the new business pipeline filled at all times. To do this, it is important to maintain marketing efforts, even in sluggish conditions.

Stress benefits over features. Your promotional materials should emphasize how your service will enhance the client's business, rather than explain what the service actually does.

Distinquish between marketing and sales. Develop your marketing strategy for a period of one year, or longer. Sales efforts should be planned for shorter intervals, such as one day or a week.

Enhance the order. If you order a soft drink in a fast-food restaurant, the staff usually asks if you would like the larger size. In the same vein, if you are asked about a finite service, discuss your larger concept of the service with the client.

Obtain names and telephone numbers. Always ask for a name and the telephone number of a caller, even if the call seems inconsequential. Not only is this good public relations, but you never know when the information will be useful for other purposes.


Target marketing efforts. Target your marketing at specific audiences. This is more effective than using generalized messages.

Test, test, test. If you are undecided about which of two ideas to use when marketing a service, use one approach for half of the target market and the other approach for the remainder. Test both approaches to see which one works best.

Distinquish between publicity and advertising. Publicity is when the media features your firm, representatives, or services in a news item or documentary. Advertising is a paid message controlled entirely by the organization buying the space. A third-party mention lends authority and has more credibility than a paid message. ☒

—by **Marty Richardson**, *Services Marketing Specialists*,
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